G.R.S. 57.

SR **File No.** 144-06

Serial Nos. 1-22

1906-07

GENERAL AND REVENUE SECRETARIAT.

(Sep. Rev.)

Part A: Manuscript
for March 1910

Serial Nos. 1-22

Questing, Distinguishing mark to be impressed on the Stamps supplied to and used in the Court Station Bangalore

Table of contents

S. Kappanna
Recorder

1906-07

GENERAL AND REVENUE SECRETARIAT

(S.R)

NOTES.

File. No. 144

FILE HEADING.

Distinguishing mark to be impressed upon the stamps supplied to and used in the C & M Station Bangalore.

From The Superintendent of Stamps

No. 226 Dated 11/5/07 Received

Diary No. 4975 Enclos. Five Copies of letters Spare Copies... Serial No. 1

BRIEF ABSTRACT OF LETTER.

Forwards Copies of certain correspondence between himself and the Collector of C & M Station of Bang in re Stamping the Bank's Cheque books with one amm stamp and ~~requests~~ suggests the advisability of printing the letters C & M Station in black ink on all Stamp papers & ~~NOTES AND ORDERS~~ Stamps supplied for use in the C & M Station of Bangalore.

The question of the issue of Rev under the Stamp Regulation on the lines of those issued by the Govt. of India for the C & M S

NOTES—First sheet

GPB—30,000—20-3-06.

G. R. S. 12]
General and Revenue Secretariat.

SDR File No. 1464 of 1906

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has been unofficially referred to the Stamp Committee for report.

2 The file relating to the Secretariat report on the Stamp Manufacture and the Causes of the fall in the Stamp Revenue is said to be in the Dak.

3 This file may be kept in the meanwhile before the Stamp Committee unofficially this views obtained before any formal Case be done in the matter.

Dated for orders

Sd/ J. G. K.

30/7/07.

Sd/ N. K.

No. 7H 178/31-7-07 Sec 7

Forwarded to the Comm. of Stamps, for favour of opinion.

B. O.

In d. Mr. Muhammadan Asst Secy

30.7.07

2

NOTE—Contn sheet.

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As the Bank of Madras at present carries on its business entirely in the C & M States I think that the C & M States are entitled to the stamp Rev: but should the bank at any future time open a branch in any other part of the prov: the Rev: on stamped cheque books sold from that branch should go to the superior State. I fail to see any advantage to be derived from exchanging the stamps as proposed by the Supt & think that it will only lead to complications. There can be no doubt that the charges for paper & labour for stamping, use of machinery & other materials should be borne by the C & M States & that might either be paid according to scale to be fixed hereafter or by a lump sum monthly. I think the former more preferable & as it will require an extra clerk for keeping & submitting the accts, the C & M

3

Note—Contn. sheet

Serial No.

State should pay for it.

H. H. Lyon
4/8/07

6 In the Stamps rules recently introduced in the C & M. Stn. by an order of the Govt. of India, the use of in the C & M Stn of Bangalore of Stamps not purchased from the Resident's Treasury or from a vendor licensed by the Collector is prohibited. Issue of a similar set of rules for the Mysore State is under consideration and the draft is with the Stamps Commissioner. The question is how to distinguish the stamps sold in the Mysore State from those sold in the C & M. Stn of Bangalore as the State supplies its own stamps to the C & M. Stn. and the Superintendent of Stamps suggests that "C & M Stn" may

4

NOTE—Contn. sheet

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printed in black ink on all Stamps & Stamp papers supplied to the C & M. Stn.

This point was in the year 1884 discussed in the Correspondence between the Durbar & the Residency in connection with the C & M. Stn. revenue & the proposal was given up as inconvenient and unnecessary (vide para 2 of the Durbar letter No 71, dt 7/5/84 to the Residency & the Consolidation put up). ~~At that time~~, the Stamp papers & the Stamps in use at the time were those of British Govt with the word "Mysore" printed on them in black ink.

The circumstances have now changed and the Durbar supplies to the C & M. Stn their Stamps manufactured in the State & the proposal of the Supdt may be adopted if the Resident have no objection & ish.

5

Serial No.

But the following facts have to be considered before the Residency Case be addressed in the matter.

1) The Stamp papers (Stamp & Court fees) bear the seals of the respective treasuries from which they are issued or sold & these papers do not require a distinguishing mark.

2) The Residency have ceased to use "Revenue Stamps

3) Transfer Stamps Notarial Stamps & Foreign bill Stamps It is not known if these Stamps are spacious enough to admit of the letters being printed on them. (+ Cd M Sta)

4) Court Fee Stamps are spacious enough to admit of the letters being printed on them. But the names of the Stamp vendors are written on them, in order to affix their signatures

6

Serial No.

to these. From this it may be possible to do with some difficulty. To know the place of the purchase of these stamps. It is not clear if the Resident will consent to the words being printed on these stamps.

5) Cheque books of Banks such as Madras Bank and Bangalore Bank. These cheque books are used by people in Mysore as well as those outside including the C & M. Stn. These books are impressed in our own Stamp Manufactory, some of late & ever since the introduction of the new practice the C & M Stn, being received direct & some thro the Collector of the C & M. Stn. In the former case the duty is paid into the Mysore Treasury & in the latter case to the Residency Treasury. It is not possible to find out which books are used by the people of Mysore & such

7

GPB—50,000—25-2-07

Serial No.

& which by those of C & M. Sch.
The Supdt of Stamps apprehends
loss of revenue in this respect
and recommends that the words
"C & M Sch" may be printed in
black ink in the Cheque books
issued through the Collectors C & M.
Even if this is done there is no
means of ~~checking the~~ the
Durbar Officers finding out
if any body (a private or the State)
uses a Cheque book
bearing the distinguishing mark
~~books but practically all books~~
~~books books is also practically~~

10 Another important
question raised by the Supdt
of Stamps is that the C & M.
Sch should be asked to pay us
the cost of the ~~Stamps~~ manu-
facture of the Stamps supplied
to them. It is but right
that we should ask for this
but there are no records
traceable in our office to show
if the question was ever before
the ~~Durbar~~ & if so how it was

8

GPB—50,000—25-2-07

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Settled. The Comptroller may be able to furnish us the information & the Correspondence he may have, if any, on the subject.

Submitted for orders

J. G. K.

True Translation

Mr 1578 N. K.

The point raised in respect of the stamping of cheques does not seem to be very important. There may be a few cases in which cheques ostensibly stamped for use outside Mysore may be used within Mysore and the Mysore Govt may lose the duty on such stamps. But in the absence of any means to prevent such cases there is nothing to be gained by impressing, as suggested by the Supdt, the letters "C & M Stn" on cheques meant for use in the Station. Before being drawn, cheques would be in the possession of drawers & after that, of bankers and unless the drawers & bankers can be called upon to produce

Serial No.

the cheques in their possession for inspection there is no use in adopting the Supt's suggestion. There cannot be any systematic attempt to defraud the Mysore Govt of its legitimate Stamp revenue and stray cases of violation of the ordinary rule may not require any special remedy and it is also not possible to devise a satisfactory remedy in the absence of an arrangement for examining Cheques used and unused. Besides the loss of any one sheet may not be much-

It seems also unnecessary to adopt the similar suggestion of the Supt in respect of the General & Court fee Stamps ~~sent~~ as under G.O. No. 150 of 7/8/06 it is ~~already~~ not permissible to use ~~the latter~~ Court fee Stamps purchased in the C. & M. Station and in the rules ~~now~~ drawn up on the lines of those obtaining in the Station which it is under consideration to introduce

10

X Sale of Stamps in Nelpan vide No 4870-74 dt 8/12/06

Sale

Notice published by Nelpan Sale vide No 7152/Genl 52-06-7 dt 8/12/06

Next column, sheet

Serial No.

Should the use in future of General Stamps purchased in the Native would be prohibited.

13 It seems we may well claim a proportionate share of the Charges of manufacturing the Stamps proportionate to the quantity supplied to the Assigned Tys.

M.N. [illegible]
Asst
6.9.7

Stat Genl Secy

14 The Madras Bank has no doubt constituents both in the Ceded & in the rest of the Organ State. The cheque books at present used in the former should bear stamps which have been paid for in the Ceded Treasury, & the cheque books used elsewhere should have their stamps paid for by the Bank. Latterly the Bank appears to have been getting certain chequebooks sent to the manufactory for being stamped through the Collector of the Sea, the Stamp Duty due thereon having been credited in the Resident's Treasury.

NOTE—Contn. sheet

Serial No.

If these cheque books are issued only to the Bank's Constituents residing in the Cantonment the practice is all right & the Bunbar is not affected in any way. But if these cheque books are issued to the Bank's constituents living in the City or other parts of the Mysore State the Bunbar suffers the loss of Stamp revenue due on these Cheques. Such a loss could be obviated by the cheque books intended for the Cantonment being stamped & surcharged as suggested by the Supdt of Stamps (b) If the Bank is informed that such books should be issued only to its Constituents in the Cantonment & that ordinary stamped cheque books (plain) for use in the State Mufussil should be supplied for use in the City etc there is no doubt that the Bank will follow the instructions

7) Similar action may be taken with regard to other

NOTE—Contn. sheet

GPB—50,000—25-2-07

G. R. S. 12]
General and Revenue Secretariat.

S.R. File No. 144 of 1906.

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I do not think the Revs will have ~~much~~ any objection to this being done.

(4) So far as general stamps are concerned the Stock & Treasury of Issue is impressed on the back of the papers & that is sufficient guarantee to ensure that the Custom Stamp Revenue is credited to Custom Treasury & ~~the~~ State Revenue Stamp to the State Treasury.

(3) There is no such guarantee in the case of Court fee stamps, & these may well be surcharged as suggested.

(2) As regards claiming from the Customs the actual cost of the manufacture of stamps issued to the Residents Dr?, before moving in the matter it would be desirable to know ~~what~~ the quantity of stamps issued for ~~the~~ a few years & the proportionate actual cost of manufacture.

(1) It may also be useful to know whether the Durbar was paying similar charges when it got surcharged stamps of Indian. ~~Durbar~~

13

C.S.B.

Serial No.

1 Information required by Secretary is not available in office hence it may be seen be obtained upon receipt of requisition. A draft is therefore submitted for approval or other orders

Issue J.9.K 7.9.07

Issue approved M.N.K. 9.7

2 To the Supdt of stamps no. 7E. 1355 dt 18.9.07)

Requests him to furnish statistics of the quantity of stamps supplied to the Hon'ble the Resident's Treasury during the past five years and the proportionate cost of such quantity; and also to report whether the Imperial Govt was paying similar charges when it was getting surcharged stamps of British India for use in the State

3 From the Supdt of stamps. no. 818 dt 9.10.07.

Furnishes information on some of the points referred to above

14

23 The Supdt has given the figures showing the quantity of stamps and stamp

NOTE—Contn. sheet

GPB—50,000—25-2-07

Serial No.

papers supplied to the Residents treasury during the last 5 years.

24 He states that the proportionate charges incurred by this office in cancelling stamping issuing the stamps works out at an average to Rs 1301- 2dd per year. The cost of paper & the proportionate charges of the stamp manufactory have not been included this. The Supt states that he is not in a position to give accurate information about this, and suggests a reference to the Supt of the manufactory. May this be done?

25 As regards the third point, viz whether similar charges were being paid by the Mysore Govt when they were getting the surcharged British stamps, the Supt states that the question necessitates a careful perusal of all the old correspondence relating to a very remote period, which he says, he has not been able to do owing to the pressure of work in connection with the Dassara, and that he will try and submit the information after the Dassara Holidays.

26 Submitted for orders. Now that the Holidays are over, may the Supt be reminded of this?

ASR 26/10 N.K.

15 Obtain the necessary information

AG B.S 28.10.07

NOTE—Contn. sheet

GPB—50,000—25-2-07

Serial No.

2 Despatches sorted

J.G.K. Issue B.S. 15/11/07

4 To the School of Steel Manufactory
No H 4. 2307 dt 14/11/07
Forwards copy of Sl 3 and requests to report the proportionate charge of the Steel Manufactory in the case of the cost of fuel &c. on the Steels supplied to the Govt during the past 5 years as per list enclosed.

5 From the School of Steels
No 102 dt 12/11/07
Forwards copies of certain Correspondence to show that the Durban obtained its supply of the Mr. India Foreign Bill label for use in the Mysore State at Cost price

The draft of the School of Steels dated 15th (Sl 105) has been received from this office in the manner from the copies of the Correspondence now submitted by the School

G. R. S. 12]
General and Revenue Secretariat.

S&R File No. 1464 of 1906

Serial No.

Statements applied to all kind of stamps obtained by the Dresden from Mr Dutta, called for orders.

The defaulter

The information called for by the Secy on page 13 of the file is furnished.

Secretary.

18 B S
15.11.7

Annual report from the Stamp Manufactory

18 B-5
16.11.7

6. From the Supt of Stamp Manufactory.
No 68 of 20.11.07.
With reference to sel 4, encloses a statement showing the cost of printing stamps supplied to the Collector, C&M Station.

Ruled with reference to Secretary's Notes in page 13.
The average value of stamps supplied to the C&M Station during the last 5 years is Rs 84.318 per annum & the proportionate Cost of manufacturing them including the establishment charges, Cost of paper, ink

17

NOTE—Contn. sheet

G. R. S. 12]
General and Revenue Secretariat.

File No. 144 of 190 6

Serial No.

Comes to about Rs 418

No 1368 14-12-07

Forwarded unofficially to Comptroller for favour of furnishing the information as to whether the drawback was payable to Messrs. Gow. the actual cost of manufacture of stamps when it was selling surcharged stamps of British India.

By Order

W Vincent Joyce
for Offg Secretary

NOTE—Contn sheet.

GPB—50.000—17-3-07

G. R. S. 12]
General and Revenue Secretariat.

GR File No. 144 of 1906

Serial No. 7

From the Comer of Steeples
No 20 re Mysore
Forwarding original
Steeples subsidy letter no
133 of 1906 & states that
he is of opinion that the
Steeples subsidy on Cheques
drawn by the Resident of
Mysore on the Madras &
Bangalore Treasuries should be
credited to the Mysore
revenues & that the C.M.S.
should bear the whole portion
Cost of the manufacture
of Steeples supplied to it.

SR File No. 44 of 1906

Note 395 Dt 29/6/06

Serial No. 20

I place on the file copies of two papers on the point. It will be seen from them that an establishment of Rs 40/- pm. was maintained at our expense in Madras in connection with this work of printing, in the Office of the Superintendent of Stamps there, the Stamps required for use in Mysore - no more references are forthcoming.

M. N. Krishna Rao
Mysore Commissioner
27/6/8

GPB—50,000—17-3-07

Sir 146 of 80

To

The Chief Secretary to the
Government of Madras.

Fin: Deptt

Sir,

In reply to your letter No. 625 dated 1st April 1879 I am directed to state that the Honorable the President in Council is pleased to sanc the proposed arrangements for printing in the office of the Superintendent of Stamps, Madra the Stamps required for use in Mysore and the Hyderabad assigned Districts. These arrangem involve a monthly expenditur of Rs 48 — — as shown in the margin.

	Rs as ps
For Mysore	
1. Accountant	16-10-8
2. Counters	8-5-4
	Rs. 25 — —
For Hyderabad assigned Districts	
1. Manager	15 — —
1. Counter	4 — —
1. Pressman	4 — —
	Rs. 23 — —
Grand Total Rs	48 — —

I have etc

(Sd) E. J. Jenkinson
Under Secretary to the Govt
of India.

Simla
The 23rd April 1879

Copy to the Deputy Accountants General Mysore and Hyderabad.

By order etc

(Sd) E. J. Jenkinson
Under Secy to the Govt of

Copy
I Interplay Chief
Com Comptr.

Sth 144-01

No. 22

Stamp Superintendent's Office
Bangalore 5th July 1886

From
The Superintendent of Stamps
Mysore

To The Chief Secretary to the
Dewan of Mysore

Sir,

I have the honor to send Letter No. 767 of 30th June 1886 from the Superintendent Stamps Madras and to recommend that the increase in the cost of Stamping Establishment proposed, may be sanctioned from 1st July. The work has as remarked in the letter greatly increased and the cost proposed is moderate. The letter may be returned when no longer required.

I have etc

(Sd). A. Rangasami Iyengar
Supdt of Stamps Mysore

P. T. O.

Sch 1466 of (23) 87

Read :—

Letter No. 22 dated 3rd July 1886 from the Superintendent of Stamps Mysore, Submitting letter in original from the Superintendent of Stamps Madras, and Soliciting Sanction for the increase of remuneration to the Establishment employed in manufacturing Stamps required for the Mysore Durbar.

Order — Camp no. 1415-6
Mysore 20th Dec/86

The marginally noted increase in the establishment of the Stamping Establishment as recommended in the letter above read, is Sanctioned with effect from 1st July 1886.

Enclosure returned

(Sd) Chief Secy

To The Supdt of Stamps
Comptroller

Present Establishment
1 Assistant ... 16-10-8
1 Cashmundi ... 8-5-4
1 Cashmundi ... 4-4-4
Total 25-4-4

Proposed Establishment
1 Asstt in charge of Stamps ... 25-0-0
1 Cashmundi ... 8-5-4
1 Cashmundi ... 4-4-4
Total 37-9-8

Copy
Sd/ 9207-12 Copy
1 Mysore Chief Secy

G. R. S. 12]
General and Revenue Secretariat.

SR File No. 1164 of 1906

Serial No.

Subd for proceedings with reference to Secy's note under 13.

Please put up the file of 1886 relating to the G.O a copy of which has been permanently Compr

Subd

The original paper put up?
The original letter of the Resident, Madras, dated 20/7/03 & 30th June 06 referred to is not in the Correspondence. Maythis be called for now.

From the Correspondence sent by the Stamps Supt and the Comptr it will be seen that we were paying for the stamps supplied by Madras Govt. We can well claim from the C & M States the proportionate cost price of the quantity of stamps we supply annually to the Residents Treg.

Note—Contn sheet.

GPB—50,000—17-3-07

R. S. 12]
General and Revenue Secretariat.

File No. 144 of 1906

Serial No. 3

I think this may be done. Please put up a draft of the Ord.ce. While we are about it, we may also claim that the transport on cheques drawn in Upper on Banks in the C. & B. Q.rs should be credited to our revenues.

Submitted a letter & draft according to Ord. K.S. 11.7.08. Residency. 13.7.08. 14/7

Please have a typed copy of the revised draft supplied. 14.7.08

Typed copy supplied.

Sect. Genl. Secy. (5) 16

35 Subd to Secn No 2 & 3 for appl.

36 may be approved 23/7/08

Recd 24/7

Sh. 1414 of 26

Submitted to His Highness.

35

I submit for approval the draft of a letter to the Residency suggesting the desirability of adopting some arrangement for differentiating the stamps used in the Civil and Military Station, Bangalore, from those used in the State with a view to prevent loss to the Stamp Revenue of the State; also requesting that the cost of manufacture of the stamps supplied to the Civil and Military Station may be borne by the Civil and Military Station.

V.P.M.

5/8/1908

25

Sh 144-08 (2)

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Draft to Residency in the matter of adopting some arrangement for differentiating the stamps used in the C and M Station, Bangalore, from those used in the State and in regard to the cost of manufacture of the stamps supplied to the Station being borne by it.

Order.

Approved

~~KRW~~ H.H.

18/8/08

124

26

Sfh 144-06 (28)

Submitted to His Highness.

3) I submit for information copy of a letter received from the Residency regarding the proposal of the Durbar to differentiate stamps of Mysore manufacture intended for use in the State from those destined for use in the Civil and Military Station and to debit the Civil and Military Station with the cost of the manufacture of the stamps supplied to them by the Durbar.

12/11/1906

27

SR 144-06 (7)

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Copy of a letter received from the Residency regarding the proposal of the Durbar to differentiate stamps of Mysore manufacture from those destined for use in the Civil and Military Station and to debit the Civil and Military Station with the cost of the manufacture of the stamps supplied to them by the Durbar.

Order.

~~KRW~~
14/11/08
H.H. the Maharaja

28

Put up

Please write up case

Serial No.

8 To the First Asstt: Resident,
No. Pol. 174 dtee 24.8.08.
Suggests the desirability of adopting some arrangement for differentiating Stamps used in the Civil and Military Stations so as to guard against loss to the Stamp Revenue of the State and also requests that the cost of manufacture of Stamps supplied to the C+M Station may be borne by the Station.

9 From the First Asstt: Resident,
No: 5927 dtee 11.11.08.
Requests to be informed whether the Govt: has any objection to the use in the C+M Station of British Stamps + what, judging by the actuals of the past 3 years, would be the overall annual charge due to the same.

28 The question whether a distinguishing mark on such Stamps sold within the C+M Station is necessary, seems to be more important than the other question of recovering from the Station the approximate cost

29

NOTE—Contn. sheet.

GPB—50,000—13-5 08

Serial No.

of the manufacture of Stamps supplied for use in this Station. In respect of this question, Sir K. Seshadri Iyer once wrote to the Residency (vide letter of the 7.5.8 that the Durbar will always be unwilling to ask for such an arrangement so long as there is no material loss to the Provincial Stamp revenue". The Residency now raises the question whether the object sought by the Durbar would not be attained with least cost to British Govt. by using in future British Stamps in the Station.

We have just now received the proportionate cost of the manufacture of Stamps supplied during the 5 years 1902-3 to 1906-7. It comes to about Rs. 418 a year. If the average of the last 3 years is required as desired by the Residency it has to be obtained from the Supdt. of Stamps manufactory.

Draft Submitted

K.S.

17.11.08.

NOTE—Contn. sheet.

GPB—50,000—13-5-08

Serial No.

40 The Residency want to know if & whether the Durbar have any objection to the use of British stamps in the Cantonment station. ~~Looking to the fact that the Durbar having taken first cognizance over the surplus revenues of the assigned tracts have a contention by the Supreme Govt that the sovereignty over the tract remains with His Highness the Maharaja.~~ The only visible mark of that sovereignty & of H.H. the Maharaja over the assigned tract, that seems to now remain, is the use of the Mysore stamps in the Cantonment station. It is of course impossible to allow this last vestige also to disappear.

mk 20/11.

Gen Secy State

20-11-8

41 Please resubmit with the Supdt's report

K.S.C. 21-11-08

Issue Supdt's report

20-11-08

10 To the Supdt: of Stamp Manufactory.

Memo: No: 2415 of the 24th Nov: 1908.

Requests to be so good as to state what, judging by the annals of the past 3

NOTE—Contn. sheet.

GPB—50,000—13-5-08

31

Serial No.

years, would be the average annual charge on account of the manufacture of stamps supplied to the Station.

11 From the Supdt. no. 72 d/the 3.12.08. States that he is not able to furnish the average for the last 3 years, as he does not know how much of stamps was supplied to the Residency during 1907-8.

12 The Supdt. should have obtained this information from the Supdt: of Stamps & furnished this office with the reqd. information.

13 The draft put up may be approved, unless the average cost of the 5 years 1902 to 1907 (which information is in the file) answers the purpose.

14 In the divided file, this same q/n was raised in 1901 but it was not solved.

Submitted.

K.S.
9.12.08.

Issue:
The information reqd by the Resdency has to be obtained. They want the last 3 years average
9/12/8 M.W.K

To the Supdt of Stamps. no 7276 51 Q 9-12-08
Requisition to give indents for 1907-8 & 1908-09 and the average
From do no. 998 11-12-09
Gives indents for 1907-8 from 1906 to 1907-8.

From the reply received, it is seen that the average cost of manufacture of the Stamps supplied to the Res?: for the past 3 years comes to Rs: 282. To this shd. be added the sum of Rs: 130 incurred in the Stamp Supdt's office. or

NOTE—Contn. sheet.

GPB—50,000—13-5-08

Serial No.

In other words, the total cost is Rs: 412 per annum.

Submitted for orders. (Please see the linked file)

K.S.
15/12/08.

M.N.K
29.12.8

Gen Secy

Please put up the stamp rule in force in the C & M. Sts. (Rs. 412 per annum as mentioned in the Gazette of India)

K.S.C
4-1-09

Sd
Sd
Sd
Sd

Secy. 10 Jan. 09.

Please see flag B & the Jagannatha Ayer's stamp & bank fees slip put up

K.S.
18/1/09

Reserved for personal discussion with the Secretary as per his orders.

8.2.09 Sd

Submitted to Secretary.

(1) The Stamp Commissioner's opinion is on p. 3.

(2) The average cost of manufacture of Stamp for C & M Sts is Rs 412/- per annum

25/3/09. Sd

(3) [illegible]

× Whether under the Stamp Act & also under the Court fee Act as calendar to the C & M Sts.

NOTE—Contn. sheet.

GPB—50,000—13-5-08

Serial No.

Office

Please put up the notification regulating use of Court fee Stamps in Cd & Ml Sts.

31.3.09.

Filed.

Please see para 1 of the Residents Note. No 249/87. Dated 1899. (vide page 200 of British Enactments in force in Native States - Southern India, Madras & Mysore)

See 7.9.K
11/4 of N.K.
and 12/4.

The Stamp rules as well as the rules under the Court Fees Act, as in force in the Cd & Ml Sts are put up. It will be seen therefrom that as regards Jewel Stamps a specific rule has been made authorising the use of only those Stamps which are purchased from the Resident's Treasury or from a licenced vendor appointed under the orders of the Collector of Cd & Ml Sts. But as regards Court fee Stamps, no such restriction is laid down in regard to their use of Court fee Stamps in the rules under the Court fees

This appears to have been introduced

GPB—50.000—13-5-08.

34

Serial No.

Regulation Act.

But previous correspondence between the Durbar and the Residency in 1886 shows that an arrangement was entered into between the two Governments, & under which the Courts of ~~a State~~ the C & M Stn could accept only those Court Fee Stamps which were ~~sold by licensed vendors~~ purchased within the C & M Stn. We can not find out whether any notification was issued by the Resident in pursuance of this arrangement, though a corresponding one was issued in Mysore (Please see Sen K. Seshadri Iyer's letter no 9 Camp, dated 9th July 1886 and notification no 150 - dated 7th Aug 1886).

There does not seem to be any great loss to our revenue by the omission to surcharge the C & M Stn Court fee labels. Sen K. Seshadri Iyer once declined to take action as now suggested and being that ~~the question~~ we are ourselves considering the advisability of having

NOTE—Contn. sheet.

GPB—50.000—13-5-08

Serial No.

our stamps manufactured in England, it is may perhaps be best to defer taking ~~any~~ further action ~~now~~ in this matter.

52 As regards stamping Cheque books of the Banks, we may think, repeat our proposal, as also on the question of proportionate cost of Establishment and manufacture.

7/5 [signature]

Secretary)

53 The Viceroy may be informed in reply that the Durbar see no objection to the ~~make~~ in the case of stamps of British manufacture. (This is the most convenient arrangement for ~~all parties~~ ~~concerned~~ ~~& involves no change~~ The average annual cost of stamps may also be intimated.

52 Please draft a reply as proposed & submit to Secretary

12.5.06

Drafted

Fair 14.5.06 12/5 [signature]

N.I. 14.5.06 12/5 2nd Councillor)

GPB—50,000—13-5-08

417)

Serial No.

53 The C. & M. Station is territory which in theory at any rate is still part of Mysore. Naturally we cannot be expected to look at this question as one of finance merely. In 1893, a Full Bench of our Chief Court decided that a document executed on a stamp paper impressed with the Seal of the Resident's Treasury could not be legally treated as unstamped. (16 Mys. L.R. 180). I believe the Converse question received a different treatment in the C & M Station (if my recollection is right) which is not surprising. Naturally the Courts there would be tempted to take a different view, though as a matter of law the decision of the Chief Court seems to be correct.

54 The recent Stamp Rules have however expressly provided that Stamps to be used in each jurisdiction should be those purchased locally. There will therefore no longer be a ques-

NOTE—Contn. sheet.

GPB—50.000—13-5-08

Serial No.

loss of either government losing any part of its legitimate stamp revenue by stamps of one jurisdiction being used in another. The general stamps (impressed) sold in the C & M. Station bear the seal of the Resident's Treasury; and in their case there will be no difficulty in ascertaining where a particular stamped paper has been purchased. In the case of adhesive stamps used under S. 11 of the Regulation and of Court fee stamps, there may sometimes be a difficulty, as it may not always be easy to know whether a particular vendor belongs to the Mysore territory or the C & M. Stns. The easiest way of avoiding this difficulty will be to pass an order that in addition to signing his name on every stamp sold, the vendor should mention his place also. This can be inserted in Rule X given on p. 56 of the Stamp Rules book. It may also be done by putting a distinctive mark on stamps ~~sold~~ supplied to the Resident's Treasury. This was mooted more than once while arrangements for separation of jurisdictions were

NOTE—Contn. sheet.

GPB—50,000—13.5.08

Serial No.

being made; but it was considered unnecessary and undesirable. Perhaps after the adoption of the new Stamp Rules, (about the necessity of stamps being purchased within jurisdiction) there may be no longer any objection to such a step — which indeed seems to be the most convenient.

On the question of cheques, the Stamp Commr does not seem to be right in considering that they are rightly stamped with C. & M. St^n stamps. A cheque has to be stamped at the place of execution, which means the place where it is drawn. If we do not adopt distinguishing marks, the price of stamping cheque forms issued to Mysore State Constituents should be credited properly to our treasury. But it would greatly hamper trade

NOTE—Contn. sheet.

GPB—50,000—13-5 08

Serial No.

to introduce mischief restrictions on free negotiability. I think that we may ~~inform the Bank~~ ~~whose forms are being received~~ request the Residency to instruct the ~~Dist~~ Collector of the C & M. Station to receive money for stamping Cheques meant for the C & M Sts only and to refer the Banks Concerned to the Mysore authorities for forms intended for use in the Mysore State.

56 The C & M. Station is bound of Course to pay the Cost of the stamping establishment. But if the question is between discontinuing the use of our stamps and our foregoing the ~~Less~~ Cost, I think we should rather choose the latter alternative.

57 I have made the alterations suggested by me in the 2nd draft

GPB—50,000—13.5.08

Serial No.

reply put up by the office.

H.V.N

20/5/09

55 Being a question involving "a change of system," it may perhaps be placed before Council. K.S.

8944 23.5.09

21.5.09.

21/5

57 Please put up or obtain, if necessary from proper quarters a copy of the judgment of the C & R Station authorities referred to in the Second Councillor's note. Early. T.A.R.

BVH

Do so please

C.S.B. 3/6/09

5:17

Sd/-

58 The result of the C.R.M. Station authorities referred to above is not traceable. The best course seems to be hostile to the Respondents of the

NOTE—Contn. sheet.

GPB—50,000—13.5.08

Serial No.

Residents office & obdcn & c/fy.
All possible attempts were made to trace the order but to no purpose.
It is however informally ascertained that the arrangement ~~existed~~ made with the Residency in 1886 continued till the issue of the Rules by the Govt. of India in 1900. The Residency does not seem to have issued any rules to the contrary in the interval
Ruled
7.9.06
5/7/06.

2 understood from the 2nd Councillor that the decision referred to was passed by the District Judge of Chittagong Station about 1893.
It does not seem to be possible to trace it.

But from Enquiries which I made I learnt that it is the practice now in the C of M St[n] Courts to treat as unstamped, documents written on a Stamp paper purchased in Upper

Submitted to Dewan
7.A.R 26/vi 9/7/09

NOTE—Contn. sheet.

1556
9.7.09

GHB—60.0907-16-5108

Serial No.

Circulate Mysore RSC 28 of 09
28/7/09

6 We have to safeguard our own stamp revenue and for this purpose the differentiation of the stamps issued to the C & M states would appear to be necessary. Suppose the Advocate of the C & M states buys Court fee stamps of Rs 100 value from the C & M states treasury & uses them in the city Courts - we lose a stamp revenue of Rs 100/. The recovery of the cost of manufacture of stamps is quite sound in principle and should I think be maintained.

6 5 At the same time I attach great importance to the point raised by the 2d Councillor that Mysore stamps shd be used in the assigned tract of the C & M states. As affecting the political status of the

4 3

GPB—50,000—13.5.08

Serial No.

assigned to act, the use of British Stamps should not be permitted.

K.P.P

(4) The question whether 30/7/09 our stamps will be manufactured in England does not affect the present Controversy.

Reward

1839 (2 Bad) 30/7.09

H.S.C 30/7/09

(4)

C. 41. Sh 146-08 40

29.7.09

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

Draft of a reply to the Residency letter enquiring whether the Durbar have any objection to the use of British Stamps in the Civil and Military Station of Bangalore.

CIRCULATED TO COUNCILLORS.

By Order,

29th July 1909.

Secretary to Government.

30/7/09 K. P. Puttanna Chetty, Esq., *First Councillor.* Seen by Hon'ble 2nd Councillor

H. V. Nanjundayya, Esq., M.A., M.L., *Second Councillor.* Seen by Second Councillor.

45

Sir 1414-6 (4)

Submitted to His Highness.

With reference to the communication to the Residency approved by His Highness in order dated 18th August 1908, (1) suggesting the desirability of adopting some arrangement for differentiating the stamps used in the Civil and Military Station from those used in the rest of the State and (2) requesting that the cost of manufacture of the stamps supplied to the Civil and Military Station may be borne by the Civil and Military Station, I submit for information the subsequent correspondence on the subject. The Residency enquires (1) whether the Durbar sees any objection to the use in the Civil and Military Station of stamps of British manufacture, (2) what would be the average annual charge due to the Durbar on account of the manufacture of the stamps supplied for use in the Civil and Military Station.

2. I submit for approval the draft of a reply to the Residency. The average annual charge is Rs. 412. The use in the Civil and Military Station of the stamps used in British India would be open to objection, as the Civil and Military Station is a part of Mysore territory. Both the Councillors concur in this view. But it must be observed that the objection is purely sentimental, and will not in any case apply to the one anna stamp duty which is now paid in the Civil and Military Station in the shape of postage stamps.

ku.

T. Madhava Rao
27/8/09

48

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Residency letter enquiring 1) whether the Durbar sees any objection to the use in the C and M Station, of stamps of British manufacture, and 2) what would be the average annual charge due to the Durbar on account of the manufacture of the stamps supplied for use in the C and M Station, with the draft of a reply thereto.

Order.

Approved

KRW H.H. the Maharaja

28/8/09

Secretary

3/9/09

3/9/9

Seen

29/8/09

Secretary

Serial
No.

file re payment for
Stamps supplied to
the Customs.
~~Tobr~~ Wanted by secy.
CBS
24/10/09

Urgent
Sylee
The file referred
(S/H.144-09) referred
from HQ to today
is sent.
Tee
26/10/09

Submitted to Dewan
as personal Secretary
26/10/09 26/10/09

The file is resubmitted with the further correspondence that has taken place on the subject - (Vide Deputy D.O. to the Hon the Resident No 493 of 17. 11. 09
BBR
18/11/09

Sp 1404 06 (51

Submitted to His Highness.

To In the course of conversation with Mr. Fraser, I was led to understand that the claim of the Mysore Durbar to be reimbursed in the cost of manufacturing the stamps issued for use in the Civil and Military Station of Bangalore was apparently inconsistent with the Durbar's desire to see their own stamps used in the Civil and Military Station on the ground that the latter was still part of Mysore territory; furthermore, that such a claim might lead to a question being raised whether it would not be expedient for the Civil and Military Station authorities to manufacture their own stamps or to adopt British stamps with a distinguishing mark. Mr. Fraser saw no objection to Mysore stamps being used with a distinguishing mark as this would be sufficient for the protection of Mysore revenue as distinguished from the revenue of the Civil and Military Station. It seemed to me that the Durbar might waive the question of the cost of manufacture and the Resident acquiesced in this view. I submit a draft of a D.O.

letter on these lines to the Residency for favour of His Highness' approval.

hu

Sch 144 of 53

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

6.11.09
5971

Draft of a D.O. to the Hon'ble the Resident in the matter of waiving the claim of the Durbar to be reimbursed for the cost of manufacturing stamps intended for use in the C and M Station.

35

Sch
18.11.09 71

Order.

Approved

~~K.R.W.~~ H.H. the Maharaja
8/11/09

Secy
Fits
7.A.R.

(D.O. to Resy has been issued. No 4933 17.11.09)

Please see note
Cont 2
~~P.J.D.~~

Seen KPP 20/11/09

Circulate to Cis Informal

~~K.S.~~ Engr

Secretariat. File No. 8/9 of 190 0

Serial No.

7. With reference to the cheques issued by the Madras & Bangalore Banks, I noted that the Collector of ~~B~~ C & M. Station should be asked to receive money for stamping cheques meant for C & M Station Constituents only. (Para. 55 P. 40 of the Notes) may be not take action on the suggestion now; by writing to the Residency and also to the agents of the two banks?

8 I believe my view of the case is right. But the Secretary may kindly verify and note what he thinks before submitting the file again to the Dewan.

H-V-N

I shall do so, after receiving the reply called for. 4/12/09

Meanwhile circulate 4/12/09

SH 23/11/09

19/11/09

Submitted to H.E.H.C.

23/11/09 SH

Already circulated

SH 23/11/09

NOTE—Contn. sheet.

Serial No.

[illegible]

[illegible]

[illegible]

Serial No.

74 Solid for orders. H. Secretary
requests Board to the Comptroller
of Stamps to arrange for the
Stamp labels & Cheque books
intended for the C & M. Stamps
over printed with "C & M. Stamps"
by the Stamp Depot Office.
Perhaps some machinery may
be necessary for the purpose
and it may be ascertained with
a requisition Comes therefor

75 As regards Cheque books
it is submitted that there
will ~~be~~ not be much difficulty
as ~~they~~ the Stamps are likewise over printed
The revenue of these books will
be credited to the Residency Treasury
~~As~~ but the revenue of those intended
for the use of the Constituents of
the Banks residing in the Nizam's
State has to go to the Overseas
The Boards of Madras & Bangalore
may be requested to send
these books direct to the Stamp
Depot with the money as they
used to do ~~now~~ before. H. may
be letter also to prescribe

Note—Contn. sheet.

GPB—50,000—13-5-08

53

Serial No.

vide the Gazette. the Finance & Revenue Circular no 1722 dt 24/7/1889 (Page 87 of the printed Collection pub'd) copy thereof being at the same time sent to the Banks regd &. This proceeding to ensure ~~will~~ be taken for the present.

Regn of Orcanna

Regd 29-11
29.11.09 N.L
Rd 29/11

Please see notes in the Railway file.

30/11/09 SH

The question of the Orcanna postal-Rev- Receipt Stamp of B. India not issued in the C&L Sl^n has not been touched.

30/11/09 SH

Sec^y Please put up drafts to Kasr re cheques & also to Stamp Contr^r.

CAB
7/12/09

SH
13/12/09.

Subs for orders
Two drafts put up
29/12/09.

Sec^y 29/12/09 SH Dewan through 2nd C

CAB
4/1/10

NOTE—Contn. sheet.

GPB—50,000—13-5-08

Serial No.

The two drafts are approved. As suggested in the other Note, the Banks may be informed that those who draw cheques in the C&I Dept do so on 'Mysore Stamped cheques'.

The Postage stamp of 1 Anna is being used for receipts &c in the C & M Stns. We need not interfere with it at all.

H.V.N
15/1/10

Draft
3974 dt 19-1-10

Rules approved
T.A.R
17/1/10

Issue
SB
26/1/10

SD
28/1/10

17. To the Commissioner of Stamps
no. 7c 3611 of 22-1-1910
directs that stamps impressed on cheques

NOTE—Contn. sheet.

GPB—50,000—13-5-08

57

Serial No.	
	Court fee labels & other adhesive stamps intended to be used in the C.M. Station shall hereafter have inscribed 'civil & military station' & require before they are supplied to the Hon'ble the Resident's Treasury.
18	To the F.A. Resident no. Pol 620 dt 29.1.1910. Requests that the Collector C.M. Station may be directed to receive applications for stamping cheques & in cases where they are meant to be drawn within the limits of the station.
19	From the F.A. Resident no. 792 dt 8.2.10 Forwards for information copy of his letter no 791 dt 8.2.10 to the Collector C.M. Station requesting that he may receive in future applications for stamping cheques & in cases where they are meant to be drawn within the C.M. Station should write as desired. Seen 7.2.10 24/2/10 Seen and Submit to 2nd Cr for sign. 21/2/10 22/2/10.

NOTE—Contn. sheet.

58

General and Revenue Secretariat.

File No. 144 of 1906

Serial No.

12 To the Stamp Comr
No 4238 d 24/12/10
Communicate the above

4 From the Secre. No 300 d 28/12/10
Suggests that "C & M Station"
may be overprinted on ale papers
as well as labels instead of on the
latter alone and states that it is not
clear when the order d 29/11/10 is to
be brought into effect. Also requests
to be informed whether the stock of
stamps now in the Residency may
may be withdrawn & stamps with
overprinting substituted instead.
Submit

As regards overprinting stamp papers
also. The point was fully considered
& it was decided that it is unnecessary
to overprint the papers as they
bear the seal of the treasury of
issue & the place of purchase
can be easily found out.

As regards the date from which
the arrangement is to take effect
the order is quite clear and it
looks strange how he entertains
any doubt. Effect is to be given

Yes. And further, our in Correspondence of this our agreement with the Res't is only in respect of the above kinds of stamps detailed in the G.O. of 29 Jan. We cannot now vary the list.
Sd
Yes.

NOTE—Contn. sheet.

GPB—50,000—13-5-08

Serial No.

from the date of the order & the very first sale is to be made to the Residents Dy. Salvage - quent to the date of the order viz. 22/1/10 must have the over-printing.

As regards the exchange of the present stock of stamps in the Residents treasury for those with over-printing, it is submitted there have been only 3 indents in a year on an average and the last indent (1907) was in December. Before we get our stock ready for issue, the present stock in the Residents treasury may be changed and there may be no need at all for the exchange. It does not seem therefore worth while to trouble the Residency about it.

Submitted with draft for approval or other orders.

7.9.12

2/3/10

Let a clean Copy of the draft be made for issue

Note—Contn. sheet.

GPB—50,000—13-5-08

Serial No.

and Q.K. Zenga Concur with it
in person

7/3/10 SH

Draft may be appd

8/3/10. SH

3073.

Order

(Before issuing the draft, please ascertain from the Stamp office, whether they have taken any action in contravention of its terms in anticipation of sanction. Mr. Sparkes spoke to me about this subject, showing the design of overprinting letters &c).

~~The draft is appr~~ H. L. N

11/3/10

SH

15/7/10.

Issued

Acknowledgement from the Stamp

NOTE—Contn. sheet.

GPB—55,000—27-4-06

P.S.V.

G.R. S. 12]
General and Revenue Secretariat.

File No. 144 of 1906

(62)

Serial No.

Manufacturing that no action has been taken in contravention of the Govt. order. The necessary machinery required for green printing is said to have been ordered. It will take some time before it is received. The ~~specimen~~ design of green printing or specimen copy will show when printing was it is learnt ~~was~~ done in the Govt. Printing Press. The early issue of the Gazette notification will prevent the Manufacturing any action in anticipation of sanction.

Secy 7.9.10

S/3/10

Dr 15/3/10.

Dr 16.3.10

It might be better to ask Manufacturing Officer not to take action in anticipation of sanction

Not necessary, I think

15/3/10

2 Dr) draft approved

Not necessary, as H.U.N

16/3/10

62 16/3/10

NOTE—Contn. sheet.

GPB—55,000—27-4-09

G. R. S. 12]
General and Revenue
Secretariat.

S.G. File No. 164 of 1906

(63)

Serial No.	
22	To the Court of Stamps No. 9C 4607 dy 18.3.10 State that it is not intended to extend the arrangement detailed in the G.O. of 23.1.10 to stamps which bear on them the seal of the treasury of issue & that it is not necessary to exchange unopened packets of stamps in the hands of residents, but they should be overprinted. Add that the order of January should have effect from the date of issue

63

Cross headings

Distinguishing mark to be impressed upon the stamps supplied to and used in the Civil and Military stations Bangalore.

File No. 144 of 1906-07

0497
SR 144-06 81 (1)

Mysore Stamp Superintendents office,
Bangalore, 11th/13 May 1907.

From,
K. Krishna Iyer Esquire,
Superintendent of Stamps,
Mysore Government,
Bangalore.

To,
K. S. Chandrasekhara Aiyar Esq
B.A. B.L.
Secretary to the Government of
His Highness the Maharaja
of Mysore,
General and Revenue Departments,
Bangalore.

No 226

Encls: Five copies of Letters.

(No. 226 d. 11.5.07)

Sir,

In forwarding herewith Copies of letters that have passed between this office and the Collector of the Civil and Military Station, Bangalore, I have the honor to suggest for the consideration and orders of Government the following points:—

64

1. During the last 14 years and up to very recently, the Madras Bank (Bangalore Branch) used to send all its cheque Books direct to this office for being impressed with the Mysore Government one Anna Stamp and the Stamp duty thereon paid by the Bank was credited to the revenues of the Mysore State, in the accounts of the State Huzur Treasury.

But latterly the Madras Bank is sending some of its cheque books to us through the Collector of the Civil and Military Station, and others directly to us.

2. The Stamp duty on the cheque books sent to us through the Collector is paid by the Bank into the Hon'ble the Resident's Treasury and credited to the Revenues of the Assigned Tract,

3. The Stamp duty should be credited to the Government within whose jurisdiction the person drawing the cheque resides irrespective of where the Bank is situated.

In accordance with the (Financial) circular No. 1772 dated the 24th July 1889, the Stamp duty on "cheques executed within the Territories of Mysore whether negotiated in the Province or in British India should bear a Mysore One Anna Receipt Stamp and not that of British India."

Thus, when the person who draws the cheque is a resident of the Mysore State, he is bound to use a Mysore Government one Anna Receipt Stamp and the Stamp duty should therefore be credited to the Revenues of the Mysore State.

65

4. In the event of persons residing within the Mysore State

4) State making use of the cheque Books sent to us through the Collector of the Civil and Military Station for being stamped, there is a distinct loss to our revennes as the Stamp duty on such cheque Books will have been paid by the Bank into the Hon'ble the Resident's Treasury and credited to the Revennes of the Assigned Tract.

I am not aware that the Madras Bank makes any distinction between the cheque books they issue to their customers whether residents of the Mysore State or of the Civil and Military Station.

5. Under these circumstances, so that there might be no loss to our Revennes, it suggests itself to me to mark with some distinctive letters on the Stamps such of the cheque books as

are supplied for the use of the Civil and Military Station.

The same may also with advantage be adopted in the case of the General and Court Fees Stamp papers and all other adhesive Stamps supplied to the Hon'ble the Resident's Treasury. I would suggest — if the Government see no objection — the letters (C & M / Stm) being printed in black ink on all Stamp papers and Stamps supplied for use in the Civil and Military Station.

6. Another point which I beg to bring to the notice of Government is that at present we supply the Hon'ble the Resident's Treasury with all Stamp papers and Stamps required for use in the Civil and Military Station without any cost whatever. No doubt the British Government is entitle

6

6)

to the Stamp Revenue of the Civil and Military Station Similar to all the other Revenues of the Assigned Tract, but it is only just that the Civil and Military Station should bear a proportionate charge in the manufacture of all Stamp Papers and Stamps supplied to them by us.

If they do not obtain these from us, they will either have to manufacture them themselves or get them from elsewhere, and this would surely cost them something.

I have the honor to be
Sir,
Your most obedient Servant,

W. Cushman

Superintendent of Stamps,
Mysore Government.

a.w.p.r.

(Copy)

No 1646 with 40 Cheque books.

Office of the Collector,
Civil and Military
Station, Bangalore
Dated, 8th May 1907

From,

D. Hannyngton Esqr
Officiating Collector,
Civil and Military Stn
Bangalore

To,

The Superintendent of Stamps
in Mysore, Bangalore

No. 1646 dt 8.5.07

Sir,

I have the honor to forward herew
40 cheque books received from the Agen
Bank of Madras, Bangalore, to be
impressed with a Stamp of the valu
of one anna and to request that
You will kindly have it done and
the books returned at an early
date.

2. The Stamp duty of Rs 78-2-
has been recovered and credite
into the Resident's Treasury.

30 books of 25 forms each
10 books of 50 forms each.

67

8)

I have the honor to be,
Sir,
Your most obedient Servant,
Sd) J. Harrington,
Officiating Collector.

"Copy"

"Copy"

H. Thurston
Superintendent of Stamps
Mysore Government.

adopt

No 1588

S-R 144-06-SC(1)

Office of the Collector,
Civil and Military Station,
Bangalore. Dated 4 May 1907

Enclosure

From,

D. Hannyngton Esqr
Officiating Collector,
Civil and Military Station,
Bangalore.

To,

The Superintendent of Stamps
Mysore,
Bangalore

Sir,

With reference to your letter No 204 dated 10th April 1907, I have the honor to state under instruction of the Hon'ble the Resident that the Cheque books in question are intended for use in the Civil and Military Station of Bangalore which, though forming part of the Mysore State, has been assigned to the exclusive management of the British Government and that the Stamp duty leviable on cheques is therefore like similar revenue derived from other General Stamps and Court Fee

68

10)

Fee Stamps issued from the Resident's Treasury, creditable to the Assigned Tract Revenues.

I have the honor to be,
Sir,
Your most obedient Servant

Ed. A. D. Hannyngton
Officiating Collector.

"Copy"

"Copy"

N. Michaelsen
Superintendent of Stamps
Imposed Government.

S.R. 1446/06 Sec(1)

No 1527

Office of the Collector,
Civil and Military Station,
Bangalore, Dated 1st
May 1907

From,

J. L. Moore Esq I.C.S
Collector,
Civil and Military Station
Bangalore

To,

The Superintendent of Stamps
Mysore Government
(G.O. No. 1507 dt 1.5.07) Bangalore

Sir,

In reply to your letter No 204, dated the 10th April 1907 and subsequent reminder No 214 dated the 25th idem, I have the honor to state that the question as to how the adjustment of the duty levied on stamping cheque books sent to me by the Agent, Bank of Madras will be effected, has been referred for the orders of the Hon'ble the Resident

12)

Resident and that on their receipt you will be addressed again.

I have the honor to be,
Sir,
Your most obedient Servant,

bdc. (Sd) D L. Moore
Collector

"
Copy "fwd

H. Mackenzie
Superintendent of Stamps,
Mysore Government,
Bangalore

a.f.n.

Mysore Stamp Superintendent's
Office, Bangalore, 10th April 1907.

From,
L. Bishtopauth Badami Esq B.A.,
Officiating Superintendent of
Stamps in Mysore, Bangalore

To,
D.L. Moore Esq I.C.S
Collector,
Civil and Military Station,
Bangalore.

No. 204
Enc: 10 cheque books.

No. 2021 of 10.4.07

Sir,

In returning herewith duly stamped the ten cheque books of 25 forms each of the Bank of Madras, Bangalore, I have the honor to state that as the cheques are apparently intended for use in the Mysore State, the duty levied by you on them should be credited to the revenues of the Mysore State. I request you therefore to kindly intimate to this office how this adjustment will be effected in the accounts of the Hon'ble the Resident's Treasury.

I have the honor to be
Sir
Your most obedient Servant,
(Sd) L. Bishtopauth Badami
Officiating Superintendent
of Stamps in Mysore
10.4.07.

70 "Copy"

"Copy"

Actg Superintendent of Stamps
Mysore Government.

S-R-1164-06
(14)

No 1165 worth
10 Cheque books.

Office of the Collector
Civil and Military
Station, Bangalore
Dated 5th April 1907

From,

P. L. Moore Esq I.C.S
Collector,
Civil and Military Station,
Bangalore

To,

The Superintendent of Stamps
in Mysore,
Bangalore.

No. 1165 dt 5-4-07

Sir,

I have the honor to forward herewith 10 Cheque books, each Containing 25 forms, received from the Agent, Bank of Madras, Bangalore, to be impressed with a Stamp of the value of one anna and to request that you will kindly have it done and the books returned to me at as early

15)

early date.

2 The Stamp duty of Rs 15-10 has been recovered and remitted to the Resident's Treasury.

I have the honor to be,
Sir,
Your most obedient Servant,
(Sd) P. L. Moore
Collector.

"Copy"

"Copy"

Superintendent of Stamps,
Mysore Government.

(16)

G.R.S. 26]

File No. 1444 Ole

Serial No. of

from [K.S. Legislative Assembly. The Secretary to Govt. Revenue Dept.]

No. 76/1355

dt 21-9

Diary No. of letter replied to 4975

dt 18-9-07

General and Rev. Secretariat

( )

, the 190 .

To

The Secy to Govt

No 1355/76 dt 18-9-07

Date of issue 12th Septr '07

Signed by for Secretary to Govt.

Serial No. (2)

With reference to your letter No 226 dt 4th inst I am directed to state that the stamps to be supplied to the Collectors Residents &c may be remitted with "C & M. Stn" and that the proportional cost of the unexpended stamps may be recovered from the Collectors to the Station concerned. I have

over.

CFM

SUBJECT.

72

(7)

directed to request
that you will be so
good as to furnish for
the information of Govt.
statistics of the quantity
of stamps supplied to the
Indian Residents
Treasury during the past
5 years & the ~~probable~~ approximate
cost of manufacturing
~~this~~ such quantity. It may also
also be ~~informed~~ reported
whether the ~~Bombay~~ Superintendent
was paying similar
charges when it was
getting more charged
stamps of British India
for use in the State.

An early reply is
solicited.

I have &c

for Secy

List of enclosures,

Copied by 17/5

Examined by

D 1268

S.R. 144-06
Sl. no. 3

Mysore Stamp Superintendent's Office
Bangalore, 9th October 1907.

From

K. Krishna Iyer Esquire,
Superintendent of Stamps
in Mysore,
Bangalore.

No. 981.

Encls. Three Statements.

To,

The Secretary to the Government
of His Highness the Maharaja
of Mysore,
General and Revenue Departments,
Bangalore.

No. S.R. 7-10-07

Sir,

1. Adverting to your letter No. Jl 1355 S.R. 144-06 dated 18th September 1907, I have the honor to State that during the past five years Stamps and Stamp papers as per margin* have been supplied to the Hon'ble the Resident Treasury

	No. of Stamps.	Value. Rs. as-p.
* 1902-03 —	94883	— 56104-12-0
1903-04 —	48523	— 55370 — —
1904-05 —	62790	— 36590-10-0
1905-06 —	127773	— 46738-12-0
1906-07 —	69364	— 58148-12-0
Total	403333	— 252952-14-0.

The

19)

2. The accompanying Statement will give detailed information regarding the quantities, denomi-nations, and value of the Stamps thus supplied.

3. The proportionate charges incurred by this Office in Counter-stamping and issuing these Stamps, works out at an average to Rs 130 and odd per year.

4. In addition the cost of the paper and the proportionate charges of the Stamp Manufactory have also to be taken into Consider-ation. As I am not in a position to give any accurate information regarding these items, I beg that Government may be pleased to call upon the Superintendent of the Stamp Manufactory to furnish the same.

5. The question whether similar charges were being paid by the Mysore Government when it was using the Surcharged British Stamps,

necessitates

necessitates a careful perusal of all the old correspondence relating to a very remote period.

6. This, with my limited staff, with the pressure of work in preparing the Report for the Dewan's Dassara Address, and the Annual Report on the Stamp administration with elaborate statistics, and with the heavy work involved in meeting the large demands from Districts for Stamps and Stamp Papers in view of the approaching Dassara Holidays, I regret, I have so far not been able to attend to.

7. I shall, however, try and submit this information as early as possible after the Dassara Holidays.

I have the honor to be,
Sir,
Your most obedient Servant.

74

Superintendent of Stamps
in Mysore.

(21)

G.R.S. 26]

144
File No. 06
Serial No. 4

Diary No. of letter replied to 1208

No. H 2307
& 14-11-07

General and Revenue Secretariat
(Spl)
, *the* 190 .

To The Superintendent
Stores, Mandpeshwar
(Letter No. H 2307 & 14-11-07)

Date of issue 14-11-07

Signed by [illegible]

Sir,

I am directed to forward herewith copy of letter no 81 dated 9th October 07 together with its enclosure in original (to be obliged) for your regarding the question of recovering from the C & M. Store Keeper over.

Serial No. 4

75

SUBJECT.

The Cos (s) ~~to be~~ supplied to the
Manufacturing accd
supplying steeples
to the accd of
Merchandise (steel
steeples with the
words "C & M. Sts"
accd to request that
you will be so good
as to furnish Govt.
with the information
refd to in para 4
of the above letter

Yours
11.11.07

Yours
9.8.07

List of enclosures.

Copied by 12/11

Examined by,

MGCPB—30,000—16-2-05

(1) Letter No. Genl: 1729 dt 4th August 1865 from the Commissioner in Mysore to the Chief Secretary to the
Rev: 13
the Government of Mysore.
(2) " No 847 dt 4th September 1865 — do — do — Asst — do — — do —
" No 425 dt 11th September 1865 from the Chief Secretary to the Government of St George to the Commissioner
in Mysore.

No. 102
Encl. 2

Mysore Stamps Superintendent's Office,

Bangalore, 12th Nov. 1907.

S.R. 1414 of 06 & 1627 (5)

From

K. Krishna Iyer Esqr.,
Superintendent of Stamps,
in Mysore.

To,

C. S. Baladandram Iyer Esqr. B.A.,
Officiating Secretary
to the Government of His Highness
the Maharaja of Mysore,
General & Revenue Department.

No. 102 dt 12.11.07

Sir,

In continuation of my letter No. 81 dt 9th October 1907, I have the honor to enclose herein copies of correspondence, as per margin, from which it is made clear that the Mysore Government was getting its supply of the British India — Foreign Bill Labels for use in the Mysore State, at cost price.

Serial No. 5

I have the honor to be,
Sir,
Your most obedient servant

K. Krishna Iyer
Superintendent of Stamps
in Mysore.

76

A.P.M.

Enclosure No 1

Mysore Commissioners Office,
Bangalore 4th Sept. 1865.

Govt No. 844.

From L. Bowring Esq
Comr in Mysore

S.R. 1464-66.

To,

The Chief Secretary
to the Government of
Fort Saint George.

Denomination.	No. of Sheets of Rolls.
1 Anna —	100
2 As —	100
3 " —	100
4 " —	100
6 " —	100
8 " —	100
12 " —	100
1 Rupee —	50
1½ Rs —	50
2 Rs —	50
3 Rs —	50
4 Rs —	50
6 Rs —	50
9 Rs —	10

Sir,

With reference to your letter 400 of the 25th Ult: I have the honor to request that His Excellency the Governor may be moved to authorize the Supdt. of Stamps to furnish this office with a supply of Foreign Bill Labels, as per margin, to be used on Bills drawn at any place out of India & negotiated in Mysore. I have further to request that the Supdt. of Stamps may be instructed to furnish future supplies on the indents of the Auditor & Accountant of Mysore, at cost price.

A notification will be issued relative to the purpose for which the labels are intended & to obviate the use of any except those printed with the word "Mysore"

The stock of Madras labels in hand will then be returned.

I have &c
(Sd) L. Bowring
Comr in Mysore.

"Copy"

"Copy"

Supdt of Stamps
Asst in Mysore.

Reporte No 13 1865-66.

Enclosure No (2)

S.R. 1264-66 (5)

Mysore Commissioner's Office
Bangalore 4th August 1865.

From L. Bowring Esq
Commissioner

To,

The Chief Secretary
to the Government of
Fort St George,

General No. 1729 dated 4.8.1865
Revenue No 13

Sir,

No Special Stamp Labels having been prepared for "Foreign Bills of Exchange" to be drawn in Mysore on places out of British India, or negotiated in this Province, I have the honor to request that His Excellency the Governor in Council may be moved to sanction supplies of Madras Foreign Bill Labels being furnished by the Mint Master on application of the Auditor and Accountant in Mysore, at cost price. It is proposed to print the word "Mysore" on the labels to distinguish them from those of the Madras Presidency.

I have &c.

(Sd) L. Bowring
Commissioner in Mysore

"Copy"

Copy

Superintendent of Stamps
in Mysore.

Enclosure No. 3.

S. 1764-86

From A. J. Arbuthnot, Esq
Chief Secretary

FINANCIAL DEPARTMENT.

No. 425.

To

THE COMMISSIONER FOR THE GOVERNMENT OF THE
TERRITORIES OF HIS HIGHNESS THE MAHARAJAH OF MYSORE.

SIR,

I am directed to acknowledge the receipt of your letter, dated the 4th instant, No. 84, and to state that, as therein requested, the Superintendent of Stamps has been authorized to supply the Foreign Bill labels applied for, and to furnish future supplies on the Indents of the Auditor and Accountant of Mysore at cost price.

I have the honor to be,
Sir,
Your most obedient Servant,

FORT SAINT GEORGE,
11th September 1865.

(Sd.) A. J. Arbuthnot
Chief Secretary.

79

Exd. J. H. Burns.

1907.

From The Superintendent
Stamp Manufactory
Bangalore
SR 1144-06-6.

To The Secretary to the
Government of Mysore
General and Revenue
Departments.

No. 68 — Dated 20th Nov. 07

Despatched 20th November 1907

Received

General No. 68
No.

Serial No-6

Enclosure No. 4

Sir,

With reference to your letter No. 2307 SR 1144-06-1 dated 14th November 1907, I have the honor to enclose a statement showing the cost for printing stamps supplied to the Collector Civil and Sessions Station Bangalore. The enclosures are

85

28)

With your letter under reference are herewith returned

I have the hon. to b
Sir
Your most obedient hum
Lt Col Yale
Fair
Ord. M. Superintendent
Camp Manufactu

Statement shewing cost for printing Stamps supplied to the Collector, Civil and Military Station Bangalore.

	Cost of plain paper												Total			Proportionate charge of labor Supervision and ink excluding cost of paper			Remarks.
	General Stamps			Court Fees			Receipt labels												
	Sheets	Value		Sheets	Value		Sheets	Value											
1902-03	328	4	8-	1169	5	10-	1000	15	-	-			26	2	-				
1903-04	9124	136	14-	1170	5	10-	Nil	-	-	-			142	8	-				
1904-05	1986	30	- -	640	2	14-	645	9	6	-			42	4	-	*	163	- -	* Cost per annum
1905-06	5364	82	8-	1260	6	12-	1400	22	8	-			111	12	-				
1906-07	5894	90	- -	1580	9	- -	363	5	6	-			104	6	-				
		37	4		29	4	0		7				373	12	0				

Mysore Government Stamp Manufacture Bangalore 20-11-1907

81

373-12-0
75
163
238
120

Fair

C.A. Yalis
Superintendent
Stamp Manufactory

Statement showing the number and value of Receipt Stamps, Transfer Labels &

~~Monthly Abstract Return of Mysore Stamp Receipts, Foreign Bill and Transfer Labels sold throughout the~~

Particulars	Receipt Labels		Foreign Bill Stamp Labels															
	1 anna		2 annas		3 annas		4 annas		6 annas		8 annas		12 annas		1 rupee		2 rupees	
	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
Years.																		
1902-1903	64000	4000																
1903-1904																		
1904-1905	44800	2800																
1905-1906	89600	5600																
1906-1907.	2293214334																	

Notarial Stamps Supplied to the Hon'ble the Resident's Treasury, Bangalore, from 1902-03, to 190

~~District during the month of 190~~

Transfer Stamps															
4 rupees		6 rupees		8 rupees		Total		1 anna		2 annas		3 annas		4 annas	
No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
								60	3 12	90	11 4			120	30 -
								32	3 12					60	15 -

Transfer Stamps—*contd.*

8 annas		12 annas		1 rupee		2 rupees		3 rupees		4 rupees		5 rupees		Total		Grand total	
No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
																64000	4000
120	60	60	45	60	60									570	210	45310	3010
																89600	5600
30	15	30	22 8	90	90	60	120					30	150	330	416	423262	18200

Certified that I have examined the stock of Labels in this Treasury, and found it to be correct, and that the Amildars have similarly certified to the stock in their Treasuries.

Officer in charge of
District Treasury.

Notarial Stamps supplied to the Hon'ble the Residents' Treasury, Bangalore.

Particulars	Notarial Stamps of one Rupee each. No.	Value
1902 - 1903	—	—
1903 — 1904	90	90
1902 - 1905	—	—
1905 - 1906	—	—
1906 — 1907	—	—

MGCPB—350—25-10-01.

Mysore Stamp
Superintendent's Office,
Bangalore.
Dated the 5th October 1907.

Superintendent of Stamps
in Mysore.

in. 49]

Statement showing the Mysore General Stamps supplied to the Officer in charge, Hon'ble ~~the Resident's~~

~~Monthly Abstract Return of Mysore Stamp Papers sold throughout~~

Year	Particulars.	1 anna		2 annas		3 anas		4 annas		5 annas		6 annas		7 annas		8 annas		10 annas	
		No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
1902-03	1902-1903	-	-	2250	2814	-	-	2250	562 8	-	-	450	168 12	-	-	2250	1125.	195	121 14
1903-04	1903-1904	-	-	5550	6931 2	-	-	6000	1500.	-	-	600	225.	-	-	5100	2550.	600	375.
1904-05	1904-1905	-	-	750	931 2	-	-	1500	375.	-	-	150	56 4	-	-	1500	750.	150	93 12
1905-06	1905-1906	-	-	3600	450.	-	-	4500	1125.	-	-	450	168 12	-	-	3300	1650.	450	281 4
1906-07	1906-1907	-	-	3450	431 4	-	-	4000	1500.	-	-	450	168 12	-	-	4050	2025.	450	281 4

Treasury, Bangalore, from 1902-03 to 1906-1907.

12 annas		15 annas		1 rupee		1¼ rupees		1½ rupees		2 rupees		2¼ rupees	
No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
150	1128	—	—	650	650	—	—	145	217 8	135	270	—	—
—	—	—	—	1350	1350	—	—	230	345	345	690	—	—
—	—	—	—	450	450	—	—	100	150	150	300	—	—
150	1128	—	—	1200	1200	—	—	175	262 8	275	550	—	—
—	—	—	—	1200	1200	—	—	250	375	250	500	—	—

2½ rupees		3 rupees		3½ rupees		4 rupees		4½ rupees		5 rupees		6 rupees		7 rupees	
No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
65	162 8	170	510	5	17 8	75	300	5	22 8	195	975	30	180	50	350
45	112 8	325	975	10	35	95	380	10	45	185	925	135	810	20	140
25	62 8	250	750	—	—	50	200	—	—	150	750	15	90	40	280
50	125	275	825	25	87 8	100	400	—	—	300	1500	30	180	—	—
35	87 8	200	600	—	—	110	440	—	—	275	1375	95	570	15	105

7½ rupees		8 rupees		9 rupees		10 rupees		12 rupees		12½ rupees		14 rupees		15 rupees	
No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
5	37 8	13	104	5	45	35	350	2	24	—	—	—	—	30	450
15	112 8	55	440	25	225	140	1400	25	300	20	250	—	—	60	900
—	—	15	120	10	90	15	150	10	120	—	—	—	—	20	300
30	225	10	80	5	45	110	1100	—		—	—	—	—	30	450
—	—	25	200	20	180	95	950	—		—	—	—	—	75	1125

16 rupees		17½ rupees		18 rupees		20 rupees		21 rupees		22 rupees		22½ rupees		24 rupees	
No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
						15	300								
						40	800					2	45		
						15	300								
						35	700					5	112 8		
						15	300								

25 rupees		26 rupees		27 rupees		27½ rupees		28 rupees		30 rupees		22 rupees		32½ rupees	
No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
										10	300				
										12	360				
37	925									25	750				
7										10	300				
										20	600				
15	375														

33 rupees		34 rupees		35 rupees		36 rupees		37½ rupees		38 rupees		39 rupees		40 rupees	
No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
–	–	–	–	2	70	–	–	–	–	–	–	–	–	–	–
–	–	–	–	13	455	–	–	–	–	–	–	–	–	7	280
–	–	–	–	–	–	–	–	–	–	–	–	–	–	10	400
–	–	–	–	5	175	–	–	–	–	–	–	–	–	5	200
–	–	–	–	2	70	–	–	–	–	–	–	–	–	5	200

22 rupees		42½ rupees		45 rupees		47½ rupees		48 rupees		50 rupees		51 rupees		52½ rupees	
No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
										5	250				
										15	750				
				5	225					5	250				
										5	250				
				8	360					3	150				

54 rupees		55 rupees		57 rupees		57½ rupees		60 rupees		62½ rupees		65 rupees		66 rupees	
No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
								2	120						
								8	480			5	325		
		3	165					5	300			5	325		
		8	440					5	300			2	130		

67½ rupees		70 rupees		72 rupees		72½ rupees		75 rupees		77½ rupees		78 rupees		80 rupees	
No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
		4	280					5	375					7	560
1		5	350					5	375						
		5	350											2	160

82½ rupees		84 rupees		...bees		85 rupees		87½ rupees		90 rupees		92¼ rupees		95 rupees		96 rupees	
No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
						5	425							3	285		
										5	450						
														1	95		

97½ rupees		100 rupees		Grand Total	
No.	Value	No.	Value	No.	Value
—	—	5	500	9199	8577 — 6 — 0
—	—	5	500	21108	21623 — 12 — 0
—	—	5	500	5415	7606 — 4 — 0
—	—	30	3000	15188	17520 — 0 — 0
—	—	10	1000	17146	16643 — 12 — 0

Impose Stamp
Superintendent's office,
Bangalore.
Dated, the 5th October 1907

Verified
Supervisor
Officer in charge.

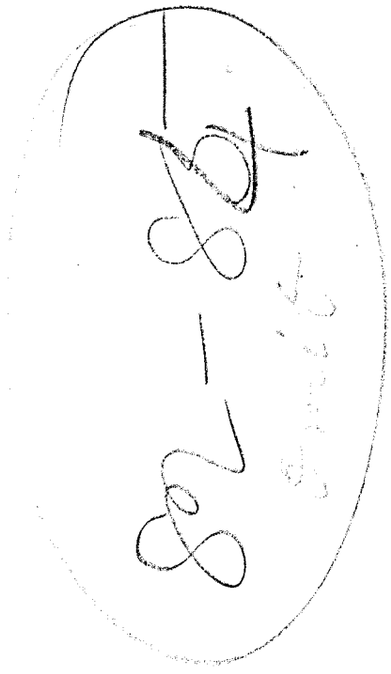
Superintendent of
Stamps in Impose

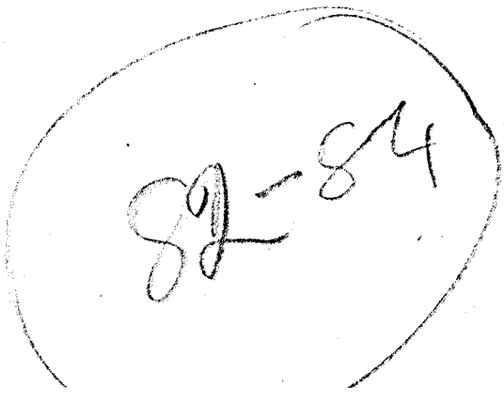
Certified that I have examined the stock of Stamp Papers in this Treasury, and found it to be correct, and that the Amildars have similarly certified to stock in their Treasuries.

Officer in Charge

MGCPB—425—21-8-03

File No. 144-
1964-67





S-R 144-06 SC(7).

Office of the Commissioner of Stamps
in Mysore,
Dated Bangalore, 3rd March 1908.

No. 2024/Cir.1

D 3337

From

H.H.Sparkes Esq.,
Commissioner of Stamps,
in Mysore, Bangalore.

Serial No. 7

C.S.Balasundaram Iyer Esq., B.A.,
Offg. Secretary to the Govt. of H.H.
the Maharajah of Mysore,
General and Revenue Departments.

No. 2024 dt 3.3.08

S 107

In forwarding herewith for perusal and obliging return the original Letter No.133, dated 19 th December last from the Stamp Superintendent in Mysore, I have the honor to state that for the reasons contained in the Superintendent's Letter to Government No.226, dated 11th May 1907 and in paragraphs 3 and 4 of the enclosed I am also of the opinion that the Stamp duty (1) leviable on the cheques mentioned by him should be credited to the Mysore Government and that the Civil and Military Station (2) should bear the actual cost incurred in the manufacture of the Stamp papers and stamps supplied to them by the State.

As the question is thus one affecting the Revenues of the State I request that the Government may be pleased to have the same settled at an early date.

I have the honor to be,
Sir,
Your most obedient servant,

H.H.Sparkes

Commissioner of Stamps.

D 3337. (33

Sk 144-0086

From The Stamp Commissioner in Mysore. Bangalore.

To The Secretary to the Govt of H.H. the Maharaja of Mysore. Genl and Revenue Depts Bangalore

Dated 3rd
Despatched "
Received
} March 1908

General No. 2024
No.

Enclosure No. 1.

In forwarding for perusal and kind return Stamp Superintendent's letter No: 133 dated 19th December 1907 and states that the Stamp Commissioner is of opinion that the Stamp duty leviable on the cheques ~~issued~~ mentioned by him should be credited to the Mysore Government.

Name of Bank	No. of Cheque	Date	Drawn by	In favour of	Date on which the Receipt was impressed by the Factory
1. Madras Bank, Bangalore.	C. 80401 11	5 "December 07	Sir P.R. Krishna Iyer	Military Assistant to Govt.	8 " November 07
2. —do—	B. 53858	10 " —do—	Jas W. Willis (Collector Bellary)	A.C.M. Coalvert	14 " May 1907
3 —do—	A. 007224	10 " —do—	P.P. Gordon, Dy. Asst. Commr.	Mysore P.W.D. Electrical Branch	30 " Aug 1907
4 —do—	B. 507894	13 " —do—	Mrs. Searle	—do—	8 " Aug 1907

S.R. 144-06.

20.12.07

No. 133

Mysore Stamp Superintendent's Office,
Bangalore, 19th December 1907.

From,

K. Krishna Iyer Esquire,
Superintendent of Stamps
in Mysore,
Bangalore.

To,

H. H. Sparkes Esquire,
Commissioner of Stamps
in Mysore.

No. 133 dt 19.12.07

Sir,

In continuation of my letter No. 226 dated 11/13 May 1907, to the address of the Secretary to Government, General and Revenue Department, forwarding copies of correspondence that had passed between myself and the Collector of the Civil and Military Station, Bangalore with regard to the Stamp duty on the Madras Bank cheques forwarded by him for being impressed with the one Anna Mysore Government Receipt Stamp, I have the honor to invite your attention to the Collector's letter No. 1588 dated 4th May 1907, wherein he contended that as "the Cheque books in question "were" intended for use in the Civil

and

and Military Station of Bangalore" the Stamp duty leviable on those cheques were credited to the Assigned Inland Revenues.

2. I give in the margin particulars of certain cheques that have recently been received in the State Treasury, the Stamp duty on which has been credited in the Honorable the Resident's Treasury, they having been forwarded to me by the Collector for being impressed with the Receipt Stamps.

3 But as all these cheques are drawn by persons residing within the Mysore limits, the Stamp duty thereon should properly have been credited to the Mysore Government. Vide clause (a) Section 3 of chapter II of Stamp Regulation No. II of 1900.

4 I believe there are many persons residing within Mysore limits who have their Banking accounts with the Bangalore Bank, and some Stamp revenue is similarly being lost to Government.

The Madras Bank has

(36)

never sent me direct any cheque books for being impressed with Stamps since the 27th April 1907.

I have the honor to be,
Sir,
Your most obedient Servant

Superintendent of Stamps
in Singapore

8

37

Ask for a copy of letter of 11th Jan/07.
as there is no reference in this Office &
this may: Enable me to reply D.G.P.O.
re the matter. I believe the cheques
mentioned in the margin actually bear
the Cyprus stamp, but the Rev: for the
name is not read in this Dy:

27/12/07

To

The First Assistant to the Hon'ble
the Resident in Mysore

Sir,

I am directed to address you regarding the desirability of adopting some arrangement for differentiating the stamps used in the Assigned Tract from those used in the State. The stamps used in the Civil and Military Station, are supplied by the Durbar, but except General Stamps which bear an impression of the treasury of issue, the other stamps are indistinguishable from those used within the State. This arrangement is unsatisfactory as it affords scope for the use within the jurisdiction of one Government of stamps purchased from another and consequently involves a certain amount of loss to the Stamp Revenue of one or other of the Governments. The case of ~~receipt~~ stamps impressed on cheques may serve to illustrate the point. The Bangalore Branch of the Bank of Madras gets its Cheque Books stamped by the Stamp Manufactory of the Durbar, but payment for such stamps is sometimes made to the Hon'ble the Resident's Treasury and at others to the State Huzur Treasury. As the ~~receipt~~ stamp impressed on the cheques is the same whether the cheques are ~~used~~ drawn within

Mysore

Mysore or elsewhere, there is no guarantee that the cheques the stamp duty on which has been credited to the Civil and Military Station will not be used by the constituents of the Bank residing in the Bangalore City and other parts of Mysore, and vice versa.

2 It has been reported by the Superintendent of Stamps in Mysore that some instances of cheques, the duty on which had been paid to the Civil and Military Station but which had been drawn ~~used~~ by persons residing in Mysore, have come to his notice. It is also reported by the same officer that the Madras Bank has not since April 1907 sent any cheques to him direct for being impressed with stamps. All the cheque books received for stamping since the said date are, it is stated, received thro' the Collector, Civil and Military Station, who realizes the duty and credits it to the Revenues of the Civil and Military Station.

89

To obviate this element of risk, the Durbar ~~I am to~~ propose that ~~receipt~~ stamps ~~stamps~~ impressed on cheques and court fee labels and other adhesive stamps which at present contain no marks to indicate where they are intended to be used, may hereafter have the letters "C & M Station" printed on them. when they are intended to be used in the C & M Station

2. I am also to refer to another point connected with the supply of stamps by the Durbar for use in the Civil and Military Station. The supply has hitherto been free, but it seems to the Durbar that the cost ~~price~~ of the manufacture of the stamps should be borne ~~is payable by the Civil and Military Station~~. The Durbar are put to some expense in buying water mark papers and impressing the necessary stamps on them, and it is but ~~[illegible]~~ that a share of such expense proportional to the quantity of stamps supplied should be borne by the Civil and Military Station to which the duty on such stamps is credited.

by the C & M Station & paid to the Durbar

reasonable

I have etc.,

Secretary to Govt.

M.L.

3/VIII/08

15/7/08

90

No. 5927.

FROM

T. B. COPELAND, Esq., I. C. S.,
FIRST ASSISTANT TO THE RESIDENT IN MYSORE.

To

The Dewan of Mysore.

No 5927 *Dated Bangalore, 11th November 1908.*

Sir,

I am directed to acknowledge the receipt of Mr. C drasekhara Iyer's letter Pol. No.174 dated the 24th Augus in which the Durbar propose (1) to differentiate stamps c Mysore manufacture intended for use in the territory adm tered by His Highness the Maharaja from those destined fc in the Civil and Military Station (2) to debit the Civil Military Station with the cost of the manufacture of the supplied to them by the Durbar.

Serial No (9)

2. I am to point out, in reply, that the acceptance the above proposals would mean the use, in future, of two of stamps as different for all practical purposes affectin convenience of the public as stamps of Mysore and of Briti manufacture, and the question suggests itself whether the sought by the Durbar would not be attained with least cos the British Government by using British Stamps hereafter i Civil and Military Station.

91

3. With a view to enabling the Resident to arrive decision on this point I am to request, that Mr. Fraser m informed (1) whether the Durbar see any objection to the the Civil and Military Station, of Stamps of British manu ture (2) what, judging by the actuals of the past 3 years

would be the average annual charge due to the Durbar on account of the manufacture of the stamps supplied for use in the Civil and Military Station.

I have the honour to be,

S i r,

Your most obedient servant,

First Assistant Resident.

S.I.

G.R.S. 26]

File No. 94
Serial No. 10

Diary No. of letter replied to 1623

From the Secretary to Govt
Genl & Rev Depts

No. H 2415
& 24 Nov/08

General and Revenue Secretariat

(S. R.)

, *the* 190 .

To

The Supdt.
Stamp Manufactory
Bangalore.

Date of issue 24 Nov/08

No. H. 2415 of 24.11.08

Signed by

vide R:6

Adverting to your letter, No: 68 of the 20.11.08, I am directed to request you to be so good as to state what, judging by the actuals of the past 3 years, would be the averall annual charge on account of the manufacture of the Stamps Supplied for use in the Civil & Military Stations.

I have &c.

Serial No. 10

92

In Secretary
Genl & Rev: Depts

SUBJECT.

K.S.
17.11.08

24/11/8

List of enclosures.

Copied by

Examined by

MGCPB—30,000—16-2-05

S.R. 1414-06 No 81

From The Superintendent Stamp Manufactory Bangalore

To The Secretary to the Government of Mysore General & Revenue Departments Bangalore

Dated

Despatched 24th December 1908

Received

General No. 72

No.

Enclosure No.

No. 72

Sir,

With reference to your letter No: SR 1414-06 2415 Dated 24th November 1908, I beg to state that a statement showing 5 years' cost of manufacturing Stamps for 1902-03 to 1906-07 was submitted with my letter No: 68 Dated 20th November 1907, the average cost being Rs 163 per annum with reference to letter No: SR 1414-06-4 712307 Dated 14th November

Serial No. 11

93

November 1907. I regret that in the absence of figures for 1907-08, (hence the stamps supplied to Civil and Military Station) I am not able to furnish the average for 3 years. The stamps manufactured are forwarded to the Superintendent of Stamps for distribution, without any knowledge on my part as to whether they are for the civil and Military Station or for the Districts.

The figures supplied herewith for the year 1902-07 are based upon the information supplied by your office in letter No: 7/2307/SR-11.14-06-24 Dated 14th November 1907.

I have the honor to be
Sir
Your most obedient Servant

C. H. Yates
Superintendent
Stamp Manufactory

G.[S. 26]

File No. 1406

Serial No. 12

From the Secretary to Govt of Genl & Rev. Deptts

Diary No. of letter replied to 1902

No. H2657
9-12-08

General and Revenue Secretariat
(S. R.)
the 190

To

The Supdt: of Stamp Manufactory.

Date of issue 9th Dec/08

Signed by

Sir,

Adverting to your letter, No: 72 dtd 3.12.08, I am directed to request you to be so good as to obtain from the Supdt: of Stamps the necessary figures for 1907-8 and work out the average cost of the manufacture of stamps applies to the Nilgiris & the Residents Treasury for the last 3 years.

The matter should be treated as urgent & very confidential & a report regarding the same may be submitted to Govt. at an early date.

over.

Serial No. (12)

94

SUBJECT.

9/12/08
In Retd:

K.S.
9/12/08.

(47) 2012

S.R. 144-06 1908 (13)

From C H Yates Esqr:
Superintendent of
Stamp Manufactory
Bangalore

To H S Chandrasekhara Iyer Esqr
Secretary to the Govt of Mys
Genl: & Rev: Depts
Bangalore

No. 79 Dated 11th December 1908

Despatched

Received

General No. 79

No.

Enclosure No.

Serial No. 13

Sir

Adverting to your letter No H2415/SR 144-06 dated 24th Novembr 1908, I have the honor to state that the actuals for 3 years fro 1905-06 to 1907-08 amount Cost of paper &c Rs 291-4- and labour Rs 556-11-6, aver average annual charge amounts to Rs 282-10-8 for the Manufacture of Stamps supplied to Civil & Military Station.

I have the honor to
Sir
your most obedient Serv

C H Yates
Superintendent

To

The First Assistant to the Hon'ble
the Resident in Mysore.

P.C. No: 223
dt 4-9-09.

Sir;

With reference to para 3 of your letter of the 11th November 1908, No.5927, I am directed to state that as the Civil and Military Station, though assigned to the British Government, is still a part of the Territories of Mysore, the Durbar would prefer the continuance of the use of the Mysore stamps therein, as prescribed by rule 2(2) of rules under the Stamp Act issued in Government of India Notification No. 4870-I dated 7th December 1906. ~~In fact, I am to submit, that this is the only theoretically correct course to adopt.~~ The proposal to insert a distinguishing mark for stamps supplied to the Civil and Military Station Treasury is meant only as a convenient mode of ascertaining whether a particular stamp has been purchased from a vendor within the jurisdiction, as required by the said rule, which has also been adopted in Mysore in Notification No. F. 582 1 Leg 52 dated 8th May 1908, as it would not always be easy to discover this fact from the mere signature of the vendor borne on the stamp.

2. The average annual cost of the stamps supplied to the Civil and Military Station during the past 3 years is reported to be Rs. .412 in round figures.

I have &c.,

Secretary to Govt.

№ 493

Bangalore,
17th November 1909.

My dear Sir,

With reference to our conversation the other day on the subject of the stamps used in the Civil and Military Station of Bangalore, I write to say that the Durbar will waive their claim to be reimbursed in the cost of manufacturing the stamps issued for use in the Civil and Military Station, provided Mysore stamps are used there with a distinguishing mark, so as to ensure the protection of the revenue of the two tracts respectively.

Yours sincerely,

Dewan.

To

The Hon'ble
Mr. S.M. Fraser C.I.E.,
Resident in Mysore.

No. 7554.

From

T. B. COPELAND, Esq., I. C. S.,
FIRST ASSISTANT TO THE RESIDENT IN MYSORE.

To

The Dewan of Mysore.

No. 7554 dt. 24th Nov 1909

Dated Bangalore, 24th November 1909.

Sir,

With reference to the correspondence ending with Mr. Chandrasekhara Iyer's letter No. 223-Pol., dated the 4th September 1909, I am directed to state that, as suggested in para 1 of the Durbar's letter No. 174-Pol., dated the 24th August 1908, stamps impressed on cheques, court-fee labels and other adhesive stamps intended for use in the Civil and Military Station of Bangalore, may hereafter --- have the letters, "Civil and Military Station" printed on them before they are supplied to the Resident's Treasury, Bangalore.

2. It is understood that the Durbar have waived --- their claim for reimbursement of the cost of manufacturing the stamps issued for use in the Civil and Military Static

I have the honour to be,
Sir,
Your most obedient servant,

T. Copeland

First Assistant Resident.

No. 7555.

A copy of the foregoing letter is forwarded here with to the Collector, Civil and Military Station of Bangalore, for information, with reference to the correspondence ending

ending with his letter No. 3245, dated the 24th September 1909.

(Sd.) T. C o p e l a nd,

First Assistant Resident.

K.M.

G.R. 28]

File No. 44-06
Serial No. 17

Diary No. of letter replied to 2069

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.
(S.R)

, the 190

Date of issue 22—1—1910

Signed by [illegible]

READ—

ORDER ~~THEREON~~—No. H 36 N
dated 29-1-1910

Govt are pleased to direct that stamps impressed on cheques, court fee labels, and other adhesive stamps intended for use in the Civil and Military Station of Bangalore ~~will~~ shall hereafter ~~be~~ issued

SUBJECT

99

3

hereafter have the words "Civil and Military Station" over-printed before they are supplied to the Hon'ble the Residents Treasury, Bangalore.

C.S. Balasundaram Supdt Gen'l Br
Offg Secretary to Govt Rev Dept

4/1/10

Secy to Govt

24 Jan 10

To the Comm of Stamps
Mysore.

24/12/09.

Comm of Stamps
28/1/10

G.R.S. 26]

File No. 4606

Serial No 18

Diary No. of letter replied to 2069

From C. S. Balasundaram Esqr.
Offg Secretary to Govt. Govt. B. S.
Genl (Rev) Depth.

No. 622

General and Rev. Secretariat
(S. R)
, the 190

To
The Asst. Resident in Mysore.
No. Pol 620 dt 29-1-10

Date of issue 29-1-1910

Signed by Mr. P. G. D'Souza.

Papers need disposal.

Serial No 18

Sir,

With reference to the correspondence ending with your letter no. 7554 of the 24th November 1909, I am directed to request that to give full effect to the arrangement arrived at regarding the stamps intended for use in the Civil and Military Station of Bangalore, the Collector of that place may be directed to receive applications for stamping cheques only in cases where they are meant to be drawn within the limits of the C & M Station, Bangalore.

I have etc

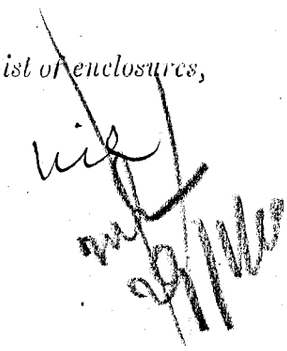
(Please see Mr Chandra Sekhara Ayi's letter no. Pol No 174 dated 24th August 1908).

Offg Secretary to Govt.

SUBJECT. 29/12/09.

100

List of enclosures,



Copied by

Examined by

MUCPB—20,000-19-12—04.

S.G. 144 Sno. 19

No. 791

From

Major W. G. GREY, I. A.,

First Assistant to the Resident in Mysore,

To

The Collector,

Civil and Military Station

of Bangalore.

No. 791 Dated Bangalore, 8th February 1910.

Serial No 19

Sir,

With reference to this office endorsement No.7555, dated the 24th November 1909, regarding the arrangement arrived at with the Durbar in the matter of the supply of stamps for use in the Civil and Military Station of Bangalore, I am directed to forward herewith, for information, a copy of letter No.620-Pol., dated the 29th January 1910, from the Mysore Government on the subject, and to suggest that, as pointed out by the Durbar, you may in future receive applications for stamping cheques only in cases where they are meant to be drawn within the limits of the Civil and Military Station of Bangalore.

I have the honour to be,
Sir,
Your most obedient servant,

101

(Sd.) W. G. Grey, Major,
First Assistant Resident.

Pol. 1257
8-2-10.

No. 792.

A copy of the foregoing letter is forwarded to the Government of His Highness the Maharaja of Mysore, for information.

(Sd) W. G. Grey Major,
First Assistant Resident.

K.M.L

G.P.S. 26]

File No. 96
Serial No. 20

Diary No. of letter replied to 7714

No. R 4238
dt 24-2-1910

General and Revenue Secretariat
(Sr)
, *the* 190

Date of issue 24th February 1910

Signed by W Hiriyanna

To Here enclosed Revenue letter No 7918 Sr 2/10 to the Collector Chi. Sdy and the former's endorsement No 792 of the same date

Serial No (20)

Copy forwarded to the Comte of Standing for information with reference to G.O. No 3611 Sr 144-06-178 29/4/10

By Order &c.
S. Hiriyanna

102

SUBJECT

Office 21/2/10

accordingly
B Krishnamurthy
23-2-10

21/2/10

300 (21)

in Mysore,

Dated Bangalore, 25 February 1910.

From

H. H. Sparkes, Esq,

Commissioner of Stamps in Mysore.

D 3433

To

C. S. Balasundaram Iyer Esq,. B.A.,

Offg. Secretary to the Govt. of H. H. the

Maharajah of Mysore, Genl.,& Rev., Depts.

No. 300 dt 25-2-10

Serial No (21)

Sir,

I have the honor to request that you will be good enough to obtain early sanction of Government for having the words " C and M Station " printed on all stamp papers and labels supplied to the Hon'ble the Resident's Treasury, instead of on such adhesive stamps only as prescribed in Govt. Pro. No.Fl. 36-11/S.R. 144-06-7 dated 29th January 1910.

2. As regards adhesive stamps supplied to the Hon'ble the Resident, it is not clear when the new procedure, prescribed in the Govt. Pro. referred to above, is to be brought into effect.

3. I would also request you to obtain instructions of Government as to how the Mysore Stamps now held in stock in the Hon'ble the Resident's Treasury are to be disposed of. I would suggest that, when a sufficient stock of stamps has been printed with the new lettering, the stock remaining in this Treasury be returned in exchange for them.

103

I have the honor to be,

Sir,

Your most obedient servant,

H H Sparkes

Commissioner of Stamps.

From

The Commissioner of Stamps
in Mysore,
Bangalore.

To

The Offg. Secretary to the Govt. o
H.H. The Maharajah of Mysore,
General & Revenue Departments

Dated 25th February 1910.
Despatched
Received
General No. 3-80
No.

Enclosure No.

Requesting that early sanc
tion of Government for having the @
words "C and M Station" printed on all
Stamps (labels as well as papers) sup-
plied to the Hon. the Resident.

GPB—2,00,000—12-4-09

G.P.S. 26]

144

File No. 66

Serial No. 22

Diary No. of letter replied to 3433

From C. S. Palasundaram Esq B.A. Offg Secretary to Govt Land Rev. Depot.

No. R 4607

8 18-3-1910

General and Revenue Secretariat

(GR)

, *the* 190

To

The Comptroller of Stamps

Negapatam

Date of issue 18 March 1910

d by M Thiyagaraja

Sir,

With reference to

your letter no 300 & the

25th Feb. 1910 requesting

the concurrence of

Stamps be supplied to the

Boards the Registrars

Treasury with Circulars

I am directed to state

as follows:—

1) It is not intended &

over.

Serial No. 22

1874

SUBJECT.

Cold Storage 913

attend the arrangement detailed in the Govt. order of the 29th ~~Dec~~ January 1910 to stamps which bear on them the Seal of the Treasury of issue –

2) Regarding para 2 of your letter under reply I am to say that the Govt. order under reference is clear that effect is to be given to the ~~order~~ from the date of ~~its~~ issue –

3) Govt. do not consider it necessary to exchange the present stock of stamps in the Honble the Residents' Agency which ~~is~~ are to be over printed ~~shortly~~.

I have &c

for Secy.

List of enclosures,

Copied by 16/3/10

Examined by 16/3/10

GPB– 10,000–23-5-08